IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Mark Franklin Davis

Serial No.: 10/591,374 Examiner: Borsetti, Greg

Filing Date: 08/31/2006 Art Unit: 2626

Title: Multichannel Audio Coding

Conf. No. 8002

July 20, 2010

Commissioner of Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION AND NOTICE OF NON-COMPLIANT AMENDMENT

Sir:

This communication is submitted in response to the office action having a notification date of January 14, 2010. A three-month response period was set, thus making the response date, before extansions, April 14, 2010. A two-month extension of time is being requested, thereby extending the response period to June 14, 2010. This is also in response to the Notice of Non-Compliant Amendment of June 22, 2010, having a due date of July 22, 2010.

Amendments to the Claims begin on page 2.

Amendments to the Specification begin on page 4.

Remarks begin on page 5.

Docket: DOL11505US -1- S.N. 10/591.374